

## FREQUENTLY ASKED QUESTIONS

How do I register to e-file returns? [ANSWER >>>](#)

Do I need to renew my registration? [ANSWER >>>](#)

Who needs to be notified of change of address? [ANSWER >>>](#)

I received a rejection notice. What do I do now? [ANSWER >>>](#)

When date does e-file start? [ANSWER >>>](#)

Why does it take so long to approve software? [ANSWER >>>](#)

What forms does Arizona accept electronically? [ANSWER >>>](#)

What is the mailing address for AZ-8453? [ANSWER >>>](#)

Does Arizona accept electronic signatures? [ANSWER >>>](#)

How long must I retain copies of taxpayer returns? [ANSWER >>>](#)

Does Arizona accept Direct Debit payments? [ANSWER >>>](#)

Does the AZ140V need to accompany the return? [ANSWER >>>](#)

Can I file a decedent return electronically? [ANSWER >>>](#)

Can State-Only returns contain foreign addresses? [ANSWER >>>](#)

What is required when a business entity changes? [ANSWER >>>](#)

What can I do if the State-Only rejects repeatedly? [ANSWER >>>](#)

Can I retransmit a corrected state return? [ANSWER >>>](#)

Can a direct payment date be after the filing deadline? [ANSWER >>>](#)

I haven't received my refund. What can I do? [ANSWER >>>](#)

What if my client's refund is less than expected? [ANSWER >>>](#)

Can amended returns be filed electronically? [ANSWER >>>](#)

Where can I call to get additional help? [ANSWER >>>](#)

### **What is the requirement for acceptance into the E-File program with the Arizona Department of Revenue?**

Arizona participates solely in the Federal/State Electronic Filing Program. If you have been approved by the IRS for electronic filing of individual income tax returns, you are automatically approved to e-file with Arizona and no further action is required to participate in the Arizona E-File Program. If you are not approved by the IRS, completed federal Form 8633 Application to Participate in the in its entirety. Be sure to indicate "yes" to E-File Federal/State. The IRS Service Center for Arizona is currently Austin. If this changes, the IRS would make the appropriate announcement.

### **I was registered with the Arizona Department of Revenue last year. Do I need to renew my registration?**

As long as you are in good standing with the IRS, no action is required for Arizona.

### **Do I need to notify anyone if my business address changed?**

[Return to Index](#)

Electronic Filers must notify the Internal Revenue Service within 30 days of all business changes to the E-File request originally submitted. This is important for several reasons. If addresses are not up-to-date on the database, Electronic Filers may not receive important letters, credentials, publications or promotional material..

### **I received a rejection notice. What do I do now?**

[Return to Index](#)

This acknowledgement indicates the electronic return was received and failed to successfully complete the pre-entry validation process. The acknowledgement will contain a code indicating the error causing the rejection. The error condition must be corrected and the return can then be re-transmitted electronically as a "State-Only" return or corrected and submitted as a paper return.

### **When does the Arizona Department of Revenue begin accepting electronic returns?** [Return to Index](#)

Arizona begins accepting "live" transmissions simultaneously with the IRS. For the 2004 tax year, this date is January 14, 2005.

### **Why does it take so long for my software vendor to be approved? Last year they weren't ready to transmit until well after the first transmission day.**

Annually, the Arizona Department of Revenue requires software developer's products to be tested and approved prior to the implementation of their software applications. While the Arizona Department of Revenue strives to approve software applications in a timely fashion, occasionally a vendor's test will

need to be reviewed more than once to assure that our standards are met. This, combined with a late submission of test materials, may cause delays in software vendors providing their services to you. To avoid such delays, software vendors are encouraged to submit their programs in a timely fashion, so the approval process can be completed prior to the beginning of the live e-file transmission date.

#### **What forms does Arizona accept electronically?**

[Return to Index](#)

There are 20 different reporting forms that may be filed electronically. See page 7 of the [ERO Handbook](#) for the complete list.

#### **What do I do with the signature document? Send it in?**

[Return to Index](#)

The signature document (form AZ-8453) is retained by the ERO/ERP. There is only circumstance in which the signature document must be mailed in to the Arizona Department of Revenue. See page 9 of the [ERO Handbook](#) for complete details.

#### **Does Arizona accept electronic signatures?**

[Return to Index](#)

Arizona's electronic signature laws for E-File require the accompanying federal return be electronically signed. The electronic signature is **PROHIBITED** on State-Only returns because there is no accompanying federal return.

#### **How long must I retain copies of taxpayer returns?**

[Return to Index](#)

An ERO/ERP must retain return records for four (4) years from the filing date.

#### **Does Arizona accept Direct Debit payments?**

[Return to Index](#)

Arizona supports Direct Payment (direct debit) as a payment option for balance due returns. This is only available for an electronically filed return. If a return is rejected and for some reason must be submitted on paper, the direct debit option will not be available and a paper payment must be submitted. If Direct Payment is elected, provide the information that will be used to debit your client's financial institution for the total amount due on the date you select. This information includes the routing transit number, bank account number, type of account, and requested payment date. Additional guidelines can be found on page 13 of the [ERO Handbook](#).

#### **Does the AZ140V need to accompany the return?**

[Return to Index](#)

If the Direct Debit option is not chosen, then the AZ-140V, payment voucher, must accompany the payment.

#### **Can I file a decedent return electronically?**

[Return to Index](#)

Yes. Arizona is now accepting decedent returns electronically from the surviving spouse who is using the "Married Filing Joint" status. They must complete *E-File Form 131, Claim for Refund on Behalf of Deceased Taxpayer*, with the joint return.

#### **Can I electronically file a State-Only return that contains foreign addresses?**

[Return to Index](#)

Yes. You may electronically file a return in Arizona with a foreign address.

#### **Recently, I made my business a corporation. Do I need to notify anyone when my business structure changes?**

Electronic Filers must notify the Internal Revenue Service within 30 days of all business changes to the E-File request originally submitted. This is important for several reasons. If addresses are not up-to-date on the database, Electronic Filers may not receive important letters, credentials, publications or promotional material.

#### **My State-Only return rejects repeatedly. What do I do?**

[Return to Index](#)

Most rejects are minor and easy to fix, including the number one reject reason – Validation Code 907 - E-Signature on State-Only returns. This validation code indicates that a "PIN" signature accompanied the Arizona State-Only return. The Arizona Department of Revenue prohibits the use of the e-signature - a.k.a. PIN- on State-Only return. The Office of Electronic Filing offers this quick and easy solution:

Simply remove the "PIN indicator" from the Arizona return and re-transmit it as a "state-only" transmission. As an ERO, you already have a signed AZ-8543 or an E-Signature Authorization form in

your files. These documents are required to be maintained in your files for four years, even when your client elects to sign the return with a PIN signature. Hence, you have the necessary signature for the Arizona return to be re-transmitted.

Please follow your software instructions to send only the state tax return through the E-File Program.

Repeated rejection of transmissions could cause the Arizona Department of Revenue to rescind the electronic filing privileges of an ERO. If you receive more than two rejection notices on the same return, please contact the Arizona Department of Revenue for assistance at 602 716-6513 or 602 716-6514.

#### **Can I retransmit a corrected state return?**

[Return to Index](#)

In the event that the state portion of a return needs to be retransmitted, it may be retransmitted as a State-Only return without an electronic signature.

#### **Can the direct payment date be after the filing deadline?**

[Return to Index](#)

To avoid penalties and interest, the direct payment date must be on or prior to April 15, 2005.

#### **My client has not received their refund. What can they do?**

[Return to Index](#)

Your client may contact the Arizona Department of Revenue Taxpayer Information and Assistance Section at 602 255-3381 (800 352-4090 elsewhere in Arizona)

#### **My client received a refund, which was less than what was stated on the return. What can they do?**

If a taxpayer and/or their spouse owe money to the Arizona Department of Revenue or another agency, the amount owed may be deducted from their expected refund. The Arizona Department of Revenue offsets as much of the refund as is needed to pay off overdue taxes owed by taxpayers and notifies them when this occurs. The Debt Set-Off Office also offsets taxpayers' refunds to pay off past-due child support or Federal agency debts, such as student loans. The Arizona Department of Revenue sends taxpayers offset notices if any part of their refund is applied to non-tax debts. Taxpayers should contact the agencies identified in the offset notice when offsets occur if they dispute the non-tax debts or have questions about the offsets. Additional information is available by calling the Arizona Department of Revenue's Taxpayer Information and Assistance (TIA) at 602 255-3381 (800 352-4090 elsewhere in Arizona).

#### **Can amended returns be filed electronically?**

[Return to Index](#)

An amended return, if needed, must be filed as a paper return and mailed to:

Arizona Department of Revenue  
1600 West Monroe  
Phoenix, AZ, 85007

#### **I need help. Where can I call?**

[Return to Index](#)

Tax Practitioner Hotline	602 542-2132
Refund Information:	602 255-3381 (800 352-4090 elsewhere in Arizona)
General Information:	602 255-3381 (800 352-4090 elsewhere in Arizona)
Taxpayer Assistance:	602 255-3381 (800 352-4090 elsewhere in Arizona)
Hearing Impaired	602 542-4021 (800 397-0256 elsewhere in Arizona)
Failed Transmissions Instructions	602 716-6513
Acknowledgment/Rejection Questions	602 716-6513